

THE ISSUES OF HIGHER EDUCATION FINANCING MANAGEMENT IN THE RUSSIAN FEDERATION

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Abstract: The article analyzed the higher education financing system of the Russian Federation and highlighted the issues that limit the management and financing of higher education, strengthening and development, improving the quality of education and increasing the efficiency, competitiveness, financing and transparency of the higher education system in the Russian Federation.

The study of the higher education management financing system in the Russian Federation shows that education financing has gaps and does not correspond to the current realities, so it is urgent to review the management of these problems. Although the Russian Federation joined the Bologna process in 2003 and is trying to transition to the new model, the problems revealed by this research reflect that there are still a number of obstacles in the management organization and implementation of higher education in the Russian Federation.

It is recommended to use the application tool of financing university activities through the endowment, when with the investments of philanthropists and successful graduates, they create targeted funds that are handed over to trust management.

Keywords: higher education, financing of higher education, educational fee, education reform

JEL Code: G28

Research objectives: to analyze the management framework of funding of higher professional educational services in the Russian Federation and to present development proposals

Research novelty: a number of obstacles in the management of the financing of the educational system of the Russian Federation were identified and relevant recommendations for improvement were made in the field of endowment implementation.

Introduction

To date, the law regulating the federal norms defining the financing of educational institutions has not been adopted in the Russian Federation, which greatly complicates the relationship between the founder and the higher educational institution [4]. Emphasizing the measures aimed at the financing system of higher education management in the Russian Federation, the purpose of this article is to examine the field of management and financing of higher education in the Russian Federation and to bring out the problems in it.

The object of the research is the legislative field of higher education financing of the Russian Federation, and the subject is the study of the latter and the impact of existing problems on the operation of the higher education system of the Russian Federation. Therefore, the search for alternative ways of financing higher education and the assessment of the possibilities of applying international best practices in this direction are considered relevant

Research results

Since the 50s of the previous century, stable systems of secondary, middle and higher education have been operating in the Russian Federation. Beginning in the 1960s, education management professionals turned their attention to the Soviet system of education. In the 1980s and 1990s, serious reforms were implemented in the field of education, which were required by the new socio-economic and political systems of the Russian Federation [2]. This implied the formation of a standardized and unified educational system. In particular:

1. differentiated network of educational institutions, free choice of educational programs and professions,

2. division of the education system between different municipal regions,

3. support to the national school, ensuring development and at the same time development of the general educational area, which gave the student the opportunity to continue his studies in another educational institution located in the territory of the Russian Federation.

In recent years, the number of state-funded and private universities in the Russian Federation has been distributed almost equally (see table 1).

Table 1. The number of universities in Russia

Academic years	2016/17	2017/18	2018/19	2019/20	2020/21
Total number of universities	1090	1108	1134	1114	1115
including					
state and community	660	658	660	662	653
non-public (private)	430	450	474	452	462

According to experts, in order to improve the efficiency of financing, it is necessary to ensure the economic independence of universities, create the necessary conditions for the competitiveness of universities and implement regulated financing [3]. The Law of the Russian Federation "On Education" (1992) was designed to ensure the economic independence of all educational institutions. Educational institutions were forbidden to take loans, and extra-budgetary funds were considered non-tax revenues of the budget system. All this ensured the free management of budgetary and extra-budgetary funds. In practice, universities were given considerable freedom to manage extrabudgetary funds. In 2006, according to the federal law, a new type of institution was formed: autonomous institutions. The latter had to be financed on the basis of a subsidy (endowment), could open accounts in credit organizations and receive loans. By the beginning of 2012, about 0.35% of educational institutions became autonomous.

The main sources of funding for public educational institutions are federal and local budgets. Non-public educational institutions may access these sources after state accreditation. State educational institutions have the right to use other sources of funding, including:

- ✓ income from additional educational programs provided (additional educational programs, special courses, educational programs not included in the main educational programs),
- ✓ money received from education fees,
- ✓ income from economic activity (purchase and sale of goods and equipment, provision of intermediary services). Educational institutions are financed at the expense of the founder(s). For example, the Ministry of Health finances medical educational institutions, the Ministry of Education finances ninety pedagogical universities, eighty-eight colleges, two hundred and seventy professional educational institutions.

The main principles of financing the university's activities are defined in the Law of the Russian Federation on "Higher and Post-University Professional Education". In particular, Article 28 of the law defines the procedure for financing the educational activities of state universities. It is established that the financing of educational activities carried out by state universities is carried out at the expense of the federal budget. This, in turn, is carried out by the federal governing body of higher education or the executive authority, depending on who the university is under. It should be noted that this norm does not unequivocally indicate from which budget (federal or any subject of the Russian Federation) the university is financed [5].

Article 41 of the same law states that the activity of the educational institution is financed by its founder, according to the contract signed between them. The founders of state universities are the Government of the Russian Federation in the form of the Federal (Central) Education Management Authority. The above funding is subject to the availability of a state order for vocational training and training offered by the state. Implementation of the state order by the university is a necessary condition for funding. At the same time, the amount of university funding depends not only on the volumes of the state order for professional training and training, but also on the norms of university funding.

It is clear from Article 28 of the law that the financing of the university is carried out according to the state and local financing norms, in the amount determined for one student.

Funding levels for educational institutions are established based on federal and local norms, with a set amount per student. The amount of federal funding is established each year by federal law in conjunction with the adoption of the state budget for the coming year. The amount of financing of private educational institutions cannot be lower than the norm established for state educational institutions [4]. The state funding norm (standard) consists of the federal funding norm and the regional funding norm. Federal funding regulations are enacted annually by federal law along with the following year's budget law. However, to date, the law regulating the federal norms defining the financing of educational institutions has not been adopted in the Russian Federation, which greatly complicates the relationship between the founder and the higher

educational institution. Regional funding norms are established by the authorities of the Russian Federation in accordance with the law.

Local funding norms are set by self-government bodies. The university that exceeds the state funding norm, the Law on "Higher and Post-University Professional Education" stipulates that additional funding is carried out at the expense of the local budget. According to the law, universities have the right to request and receive funding necessary for educational activities from the federal budget or from the budget of the relevant subject of the Russian Federation, in exchange for a state order implemented by the state. At the same time, no less than 170 students per 10,000 inhabitants should study in state universities at the expense of the federal budget. Unfortunately, it should be noted that the law in this regard is not applied today.

The state controls the activity of the educational system in Russia at three levels: federal, regional and municipal. Federal budget expenditures on education have also increased significantly (see table 1).

**Table 1. Funds allocated to education from the federal budget
(thousands of rubles)**

Items	2019	2020	2021
professional preparation, training and upgrading of qualifications	6407 546,90	6437 240,10	6469 233,90
higher and post-graduate professional education	477 238 473,70	484 106 114,10	513 536 938,00

applied research in the field of education	12 521 722,20	9426 335, 00	9824 604,70
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Funds allocated to education from the federal budget are not enough to cover the entire cost-effectiveness of universities. Gaps and issues still to be resolved:

- ✓ inadequacy of education to the modern world
- ✓ improper scope and efficiency of financial management of the educational system
- ✓ problems of integration into the European higher education area,
- ✓ lack of alternative funding sources.

Conclusion

Thus, summarizing the analysis of the higher education financing management system in the Russian Federation, it can be concluded that the gaps in the current legislation hinder the effective management of the higher education financing system, which in turn causes a number of obstacles to the effective management of higher education. According to the results of the study, the concepts related to the financing of education in the existing laws are outdated and do not correspond to the current realities, therefore it is urgent to revise these concepts.

In addition to the above, according to the current law, higher education financing processes in the Russian Federation are limited, measures aimed at the internationalization of higher education are affected. In general, the mentioned legislative problems hinder the

easy integration of higher education management, bringing up a number of obstacles in the management process.

We highlight the use of the practical instrument of financing university activities through the endowment, which has a history of several hundred years. Universities, with contributions from philanthropists and successful alumni, create trust funds that are placed in trust management. With the invested money, assets with a stable yield are acquired, the interest of which is directed only to financing the activities of universities [6]. It turns out that, by implementing an endowment at the initiative of universities, long-term use capital is formed, the principal amount of which is constantly growing at the expense of donations, and the interest income is provided to universities. Moreover, the universities themselves make partial deductions from that capital, from the sale of the scientific research results they have already implemented.

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ԲԱՐՁՐԱԳԱՆ ԿՐԹՈՒԹՅԱՆ ՖԻՆԱՆՍԱՎՈՐՄԱՆ ԿԱՌԱՎԱՐՄԱՆ ԽՆԴԻՐՆԵՐԸ ՌՈՒՍԱՍՏԱՆԻ ԴԱՇՆՈՒԹՅՈՒՆՈՒՄ

Լիանա Օսիպյան

Հայաստանի եվրոպական համալսարան, հայցորդ

Բանալի բառեր - բարձրագույն կրթություն, բարձրագույն կրթության ֆինանսավորում, վարձավճար, կրթական բարեփոխումներ

Հոդվածում վերլուծվել է Ռուսաստանի Դաշնության բարձրագույն կրթության ֆինանսավորման համակարգը և վեր են հանվել այն հիմնախնդիրները, որոնք սահմանափակում են բարձրագույն կրթության կառավարումը և ֆինանսավորումը, ամրապնդումը և զարգացումը, կրթության որակի բարելավումը ու բարձրագույն կրթության համակարգի արդյունավետության, մրցունակության, ֆինանսավորման ու թափանցիկության բարձրացումը Ռուսաստանի Դաշնությունում:

Բարձրագույն կրթության կառավարման ֆինանսավորման համակարգի ուսումնասիրությունը Ռուսաստանի Դաշնությունում ցույց է տալիս, որ կրթության ֆինանսավորումն ունի

բացթողումներ և չի համապատասխանում ներկայիս իրողություններին, ուստի հրատապ է այդ խնդիրների կառավարման վերանայումը: Թեև Ռուսաստանի Դաշնությունը Բոլոնիայի գործընթացին միացել է 2003 թվականին և փորձում է անցում կատարել նոր մոդելին, սակայն սույն հետազոտության արդյունքում բացահայտված խնդիրներն արտացոլում են, որ Ռուսաստանի Դաշնությունում բարձրագույն կրթության կառավարման ֆինանսավորման համակարգում առկա են դեռևս կառավարման կազմակերպման և իրականացման մի շարք խոչընդոտներ:

Առաջարկվում է համալսարանական գործունեության ֆինանսավորման կիրառական գործիքի կիրառումն **ինդուամենթի** միջոցով, երբ բարերարների և հաջողակ շրջանավարտների ներդրումներով, ստեղծում են նպատակային ֆոնդեր, որոնք հանձնվում են հավատարմային կառավարման: Ներդրված գումարներով ձեռք են բերվում կայուն եկամտաբերությամբ ակտիվներ, որոնց տոկոսներն ուղղվում են միմիայն բուհերի գործունեության ֆինանսավորմանը: Ստացվում է այնպես, որ, համալսարանների նախաձեռնությամբ իրականացնելով ինդուամենթ, ձևավորվում է երկարաժամկետ օգտագործման կապիտալ, որի մայր գումարն անընդհատ աճում է նվիրատվությունների հաշվին, իսկ տոկոսային եկամուտը տրամադրվում է բուհերին: Ընդ որում, բուհերն անգամ իրենք են այդ կապիտալին մասհանումներ կատարում՝ իրենց կողմից արդեն իսկ իրականացված գիտահետազոտական արդյունքների վաճառահանումից:

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